

**MULTICOUNTY APPRAISAL TRUST AMENDMENTS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K Thurston**

Senate Sponsor: Daniel McCay

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**LONG TITLE**

**Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 0 voting against 4 absent

**General Description:**

This bill modifies provisions related to the Multicounty Appraisal Trust (trust).

**Highlighted Provisions:**

This bill:

▶ authorizes the use of trust funds for hiring professional appraisers to provide property valuation services within rural counties; and

▶ establishes qualifications for professional appraisers hired by the trust to provide property valuation services.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-1606**, as last amended by Laws of Utah 2020, Chapter 447

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*Be it enacted by the Legislature of the state of Utah:*



28 Section 1. Section **59-2-1606** is amended to read:

29 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**  
30 **to the Multicounty Appraisal Trust -- Use of funds.**

31 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with  
32 Section **59-2-1602** shall be used to provide funding for a statewide property tax system that  
33 will promote:

34 (a) the accurate valuation of property;

35 (b) the establishment and maintenance of uniform assessment levels among counties  
36 within the state;

37 (c) efficient administration of the property tax system, including the costs of  
38 assessment, collection, and distribution of property taxes; and

39 (d) the uniform filing of a signed statement a county assessor requests under Section  
40 **59-2-306**, including implementation of a statewide electronic filing system.

41 (2) The trustee of the Multicounty Appraisal Trust shall:

42 (a) determine which projects to fund; and

43 (b) oversee the administration of a statewide property tax system.

44 (3) (a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust  
45 may, in order to promote the objectives described in Subsection (1), use funds deposited into  
46 the Multicounty Appraisal Trust to hire a professional appraiser to provide property valuation  
47 services within a county of the third, fourth, fifth, or sixth class.

48 (b) A professional appraiser hired to provide property valuation services under this  
49 Subsection (3) shall:

50 (i) hold an appraiser's certificate or license from the Division of Real Estate in  
51 accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act;  
52 and

53 (ii) be approved by:

54 (A) the commission; and

55 (B) the Utah Association of Counties.

56 Section 2. **Effective date.**

57 This bill takes effect on May 1, 2024.